

Form F-66 (IA-2) (6-30-2016)					
<div>STATE OF IOWA</div> <div>2016</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2016</div> <div>CITY OF <u>Tingley</u>, IOWA</div> <div>DUE: December 1, 2016</div>		<div>16208001000000</div> <div>TINGLEY CITY</div> <div>PO BOX 153</div> <div>TINGLEY, IA 50863-0153</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Office of Auditor of State</div> <div>Lucas State Office Building</div> <div>321 E. 12th Street, 2nd Floor</div> <div>Des Moines, IA 50319</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		23,832		23,832	22,326
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		23,832		23,832	22,326
Delinquent property taxes		0		0	0
TIF revenues		0		0	0
Other city taxes		13,495	0	13,495	15,486
Licenses and permits		20	0	20	250
Use of money and property		5,570	0	5,570	5,000
Intergovernmental		24,698	0	24,698	19,500
Charges for fees and service		430	0	430	4,500
Special assessments		0	0	0	0
Miscellaneous		5,285	0	5,285	2,000
Other financing sources		0	0	0	0
Total revenues and other sources		73,330	0	73,330	69,062
Expenditures and Other Financing Uses					
Public safety		11,031	0	11,031	13,300
Public works		20,472	0	20,472	26,100
Health and social services		0	0	0	0
Culture and recreation		14,319	0	14,319	18,050
Community and economic development		123	0	123	500
General government		19,438	0	19,438	13,000
Debt service		0	0	0	0
Capital projects		0	0	0	0
Total governmental activities expenditures		65,383	0	65,383	70,950
Business type activities		0	0	0	0
Total ALL expenditures		65,383	0	65,383	70,950
Other financing uses, including transfers out		0	0	0	0
Total ALL expenditures/And other financing uses		65,383	0	65,383	70,950
Excess revenues and other sources over (Under) Expenditures/And other financing uses		7,947	0	7,947	-1,888
Beginning fund balance July 1, 2015		193,055	0	193,055	153,947
Ending fund balance June 30, 2016		201,002	0	201,002	152,059
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016		Amount - Omit cents
General obligation debt		\$ 0	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 191,105
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input checked="" type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Daniel G. Shepherd			641	772-8829	
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF Tingley						<input checked="" type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY				<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.						
1	Section A - TAXES											1						
2	Taxes levied on property	23,258	574					23,832			23,832	2						
3	Less: Uncollected property taxes - Levy year							0			0	3						
4	Net current property taxes	23,258	574		0	0		23,832		T01	23,832	4						
5	Delinquent property taxes							0		T01	0	5						
6	Total property tax	23,258	574		0	0	0	23,832			23,832	6						
7	TIF revenues							0		T01	0	7						
	Other city taxes																	
8	Utility tax replacement excise taxes							0		T15	0	8						
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9						
10	Parimutuel wager tax							0		C30	0	10						
11	Gaming wager tax							0		C30	0	11						
12	Mobile home tax							0		T19	0	12						
13	Hotel/motel tax							0		T19	0	13						
14	Other local option taxes		13,495					13,495		T09	13,495	14						
15	TOTAL OTHER CITY TAXES	0	13,495	0	0	0	0	13,495	0		13,495	15						
16	Section B - LICENSES AND PERMITS	20						20		T29	20	16						
17	Section C - USE OF MONEY AND PROPERTY											17						
18	Interest	1,026						1,026		U20	1,026	18						
19	Rents and royalties	4,544						4,544		U40	4,544	19						
20	Other miscellaneous use of money and property							0		U20	0	20						
21								0			0	21						
22	TOTAL USE OF MONEY AND PROPERTY	5,570	0	0	0	0	0	5,570	0		5,570	22						
23												23						
24	Section D - INTERGOVERNMENTAL											24						
25												25						
26	Federal grants and reimbursements											26						
27	Federal grants							0		B89	0	27						
28	Community development block grants							0		B50	0	28						
29	Housing and urban development							0		B50	0	29						
30	Public assistance grants							0		B79	0	30						
31	Payment in lieu of taxes							0		B30	0	31						
32								0			0	32						
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33						
34												34						
35												35						
36												36						
37												37						
38												38						
39												39						
40												40						

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Tingley		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		17,879					17,879		C46	17,879	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	17,879	0	0	0	0	17,879	0		17,879	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions	6,819						6,819		D89	6,819	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	6,819	0	0	0	0	0	6,819	0		6,819	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	6,819	17,879	0	0	0	0	24,698	0		24,698	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	55						55		A91	55	73
74	Sewer							0		A8Ø	0	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0		A81	0	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Tingley						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	375						375		A03	375	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	430	0	0	0	0	0	430	0		430	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	3,142						3,142		U99	3,142	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Fundraisers	1,605						1,605			1,605	114				
115	Insurance Refund	421						421			421	115				
116	State Refund	117						117			117	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	5,285	0	0	0	0	0	5,285	0		5,285	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Tingley						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	41,382	31,948	0	0	0	0	73,330	0		73,330	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans							0			0	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		0	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	41,382	31,948	0	0	0	0	73,330	0		73,330	132				
133												133				
134	Beginning fund balance July 1, 2015	169,722	23,333					193,055			193,055	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	211,104	55,281	0	0	0	0	266,385	0		266,385	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 CITY OF Tingley						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation							0		E62	0	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction		6,747					6,747		F04	6,747	7
8	Emergency management — Current operation	453						453		E89	453	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	3,831						3,831		E24	3,831	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	4,284	6,747		0	0	0	11,031			11,031	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF Tingley						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		13,659					13,659		E44	13,659	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		6,542					6,542		E44	6,542	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		80					80		E44	80	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	191						191		E89	191	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	191	20,281		0	0	0	20,472			20,472	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF Tingley						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF Tingley						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	97						97		E52	97	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	125						125		E61	125	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	2,900						2,900		E61	2,900	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	334						334		E61	334	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	4,740						4,740		E03	4,740	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	6,123						6,123		E61	6,123	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	14,319	0		0	0	0	14,319			14,319	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	123						123		E89	123	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	123	0	0	0	0	0	123			123	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF Tingley						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	1,537						1,537		E29	1,537	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	4,800						4,800		E23	4,800	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	533						533		E89	533	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	239						239		E31	239	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	8,000						8,000		E89	8,000	171
172	Other general government — Current operation	4,329						4,329		E89	4,329	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	19,438	0	0	0	0	0	19,438			19,438	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	38,355	27,028	0	0	0	0	65,383			65,383	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Tingley						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation									E91	0	198				
199	Purchase of land and equipment									G91	0	199				
200	Construction									F91	0	200				
201	Sewer and sewage disposal — Current operation									E80	0	201				
202	Purchase of land and equipment									G80	0	202				
203	Construction									F80	0	203				
204	Electric — Current operation									E92	0	204				
205	Purchase of land and equipment									G92	0	205				
206	Construction									F92	0	206				
207	Gas Utility — Current operation									E93	0	207				
208	Purchase of land and equipment									G93	0	208				
209	Construction									F93	0	209				
210	Parking — Current operation									E60	0	210				
211	Purchase of land and equipment									G60	0	211				
212	Construction									F60	0	212				
213	Airport — Current operation									E01	0	213				
214	Purchase of land and equipment									G01	0	214				
215	Construction									F01	0	215				
216	Landfill/Garbage — Current operation									E81	0	216				
217	Purchase of land and equipment									G81	0	217				
218	Construction									F81	0	218				
219	Hospital — Current operation									E36	0	219				
220	Purchase of land and equipment									G36	0	220				
221	Construction									F36	0	221				
222	Transit — Current operation									E94	0	222				
223	Purchase of land and equipment									G94	0	223				
224	Construction									F94	0	224				
225	Cable TV, telephone, Internet — Current operation									E03	0	225				
226	Purchase of land and equipment									G03	0	226				
227	Housing authority — Current operation									E50	0	227				
228	Purchase of land and equipment									G50	0	228				
229	Construction									F50	0	229				
230	Storm water — Current operation									E80	0	230				
231	Purchase of land and equipment									G80	0	231				
232	Construction									F80	0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Tingley						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>												237			
238	Other business type — Current operation											E89	0	238		
239	Purchase of land and equipment											G89	0	239		
240	Construction											F89	0	240		
241														241		
242	Enterprise Debt Service												0	242		
243	Enterprise Capital Projects												0	243		
244	Enterprise TIF Capital Projects												0	244		
245	Internal service funds — <i>Specify</i>													245		
246													0	246		
247													0	247		
248													0	248		
249													0	249		
250													0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES										0		0	251		
252														252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	38,355	27,028	0	0	0	0	65,383	0		65,383	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE			254		
255	Regular transfers out							0			0	255				
256	Internal TIF loans/repayments and transfers out							0			0	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	38,355	27,028	0	0	0	0	65,383	0		65,383	259				
260														260		
261	Ending fund balance June 30, 2016:													261		
262	Governmental:													262		
263	Nonspendable							0			0	263				
264	Restricted		28,253					28,253			28,253	264				
265	Committed							0			0	265				
266	Assigned							0			0	266				
267	Unassigned	172,749						172,749			172,749	267				
268	Total Governmental	172,749	28,253	0	0	0	0	201,002			201,002	268				
269	Proprietary										0		0	269		
270	Total ending fund balance June 30, 2016	172,749	28,253	0	0	0	0	201,002	0		201,002	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	211,104	55,281	0	0	0	0	266,385	0		266,385	271				
272														272		

Cell: B36
Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37
Comment: Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38
Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the comitted funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39
Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40
Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<div><div>Part III</div><div>INTERGOVERNMENTAL EXPENDITURES</div><div>CITY OF Tingley</div><div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div></div>									
Purpose		Amount paid to other local governments			Purpose		Amount paid to State		
Correction.....		M05 \$			Highways.....		L44 \$		
Health.....		M32			All other.....		L89 \$		
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV			SALARIES AND WAGES		
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.					
Total salaries and wages paid.....			Amount - Omit cents		
			Z00 \$		8,708

Part V								
DEBT OUTSTANDING, ISSUED, AND RETIRED								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	0	0	0	0	0	0	0	0

B. Short-term debt			Amount - Omit cents		
Outstanding as of JULY 1, 2015			61V \$		
Outstanding as of JUNE 30, 2016			64V \$		

Part VI				DEBT LIMITATION FOR GENERAL OBLIGATION BONDS			
Assessed Valuations by Levy Authority and County, AY2014/FY2016				Amount - Omit cents			
Actual valuation -- January 1, 2014				\$	3,822,108	x .05 = \$	191,105

Part VII						
CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016						
Type of asset	Amount - Omit cents					
	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61		
	\$		\$		201,002	201,002
	REMARKS					V98